



DEPARTMENT OF COMMERCE

Census Bureau

Agency Information Collection Activities; Submission to the Office of Management and Budget (OMB) for Review and Approval; Comment Request; Data Collection Form for Reporting on Audits of States, Local Governments, Indian Tribes, Institutions of Higher Education, and Nonprofit Organizations

The Department of Commerce will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. We invite the general public and other Federal agencies to comment on proposed, and continuing information collections, which helps us assess the impact of our information collection requirements and minimize the public's reporting burden. Public comments were previously requested via the Federal Register on April 22, 2021, during a 60-day comment period. This notice allows for an additional 30 days for public comments.

Agency: U.S. Census Bureau, Commerce.

Title: Data Collection Form for Reporting on Audits of States, Local Governments, Indian Tribes, Institutions of Higher Education, and Nonprofit Organizations.

OMB Control Number: 0607-0518.

Form Number(s): SF-SAC.

Type of Request: Regular submission, Request for an Extension, without Change, of a Currently Approved Collection.

Number of Respondents: 80,000 (40,000 auditees and 40,000 auditors).

Average Hours Per Response: 100 hours for large auditees (approx. 400 respondents) and 21 hours for all other auditees (approx. 79,600 respondents).

Burden Hours: 1,711,600.

Needs and Uses: Each year, more than \$700 billion in federal assistance awards are expended by more than 100,000 non-federal entities (states, local governments, Indian tribes and tribal organizations, institutions of higher education, and nonprofit organizations) throughout the country. To improve business-like practices and provide greater accountability over federal awards, the Single Audit Act Amendments of 1996 (Public Law 104-156) and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200, or Uniform Guidance) imposed certain audit reporting and recordkeeping requirements on non-federal entities/auditees that expend \$750,000 or more in federal awards per year, as well as on their auditors.

Non-federal entities are required by the Single Audit Act Amendments of 1996 and Uniform Guidance to have audits conducted of their federal awards and file the resulting reporting packages (Single Audit reports) and data collection forms (Form SF-SAC) with the Federal Audit Clearinghouse (FAC). The Form SF-SAC is Appendix X to 2 CFR Part 200. The Office of Management and Budget (OMB) has designated the Census Bureau as the FAC to serve as the government-wide repository of record for Single Audit reports.

The Single Audit process is a primary method used by federal agencies and pass-through entities to provide oversight of federal awards and reduce risk of non-compliance and improper payments. This includes following up on audit findings and questioned costs.

Entities meeting the dollar threshold defined in OMB Uniform Guidance must submit the Form SF-SAC and their Single Audit reporting package to the FAC. The entity must complete the Single Audit submission every fiscal period they meet the reporting dollar threshold.

The information collection provides data about auditees, the federal awards they expend, and the results of their audits. This information is used by entities responsible for overseeing the funding and administration of Federal awards (e.g., Congress, Federal agencies, and pass-through entities) and entities responsible for administering Federal awards (e.g., state governing officials, county and city councils, board of directors of nonprofit organizations, and senior

management of various auditees). The information is used in making decisions about which federal awards and recipients to fund in the future, identifying and resolving areas of noncompliance, and improving the administration and delivery of federal awards.

Federal agencies, non-federal entities, and pass-through entities use submitted Forms SF-SAC and Single Audit reporting packages to ensure federal awards are expended in accordance with applicable laws and regulations. The FAC uses the information on the Form SF-SAC to ensure proper distribution of audit reports to federal agencies and identify non-federal entities who have not filed the required reports. The FAC also uses the information on the Form SF-SAC to create a government-wide database, which contains information on audit results. This database is publicly accessible online at <https://facdissem.census.gov>.

The Uniform Guidance indicates that the FAC is authorized to make the reporting package and the Form SF-SAC publicly available on a website. There is an exception for Indian Tribes and Tribal Organizations (2 CFR 200.512(b)(2)). An auditee that is an Indian Tribe (as defined in the Indian Self-Determination, Education and Assistance Act (ISDEAA), 25 U.S.C 5304) may opt not to authorize the FAC to make the reporting package publicly available on a website. For these exempted auditees, the text of the audit findings, the text of the corrective action plan, and the text portions collected as part of the Notes to the SEFA (all 3 are included in the reporting package) will not be publicly released on the Form SF-SAC.

The data collected by the FAC is used by federal agencies, pass-through entities, non-federal entities, auditors, the Government Accountability Office (GAO), OMB and the general public for information about and management of federal awards and the results of audits.

This information is essential in developing effective government-wide audit policies overseeing federal awards. The Single Audit Act Amendments of 1996 require OMB to perform a biennial review of the threshold that triggers an audit requirement, prescribe a risk-based approach to auditing major programs, and provide guidance on other matters necessary to implement the Single Audit Act. OMB cannot perform its duties required by the Single Audit

Act Amendments or develop audit policies without the information provided under this data collection.

This information is exclusively collected via FAC's web-based application, which is designed to assist the respondent in completing the data collection form. Uniform Guidance requires auditees to submit their information to the FAC nine months after their fiscal period has ended or 30 days after receipt of their audit report – whichever comes first. This is an ongoing collection process and there have been no changes to the collection requirements since the last approval.

Affected Public: States, local governments, Indian tribes, institutions of higher education, non-profit organizations (Non-Federal entities) and their auditors.

Frequency: Annually.

Respondent's Obligation: Mandatory.

Legal Authority: Title 31 U.S.C. Section 7501 et. seq. and 2 C.F.R. Part 200.

This information collection request may be viewed at www.reginfo.gov. Follow the instructions to view the Department of Commerce collections currently under review by OMB.

Written comments and recommendations for the proposed information collection should be submitted within 30 days of the publication of this notice on the following website`. Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function and entering either the title of the collection or the OMB Control Number 0607-0518.

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